



WYOMING LEGISLATIVE SERVICE OFFICE

Short Report

WYOMING RESIDENTIAL PROPERTY ASSESSMENT

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TABLE OF CONTENTS:

EXECUTIVE SUMMARY.....	2
WYOMING CONSTITUTIONAL AND STATUTORY PROVISIONS REGARDING RESIDENTIAL PROPERTY VALUATION.....	4
DEPARTMENT OF REVENUE OVERSIGHT OF RESIDENTIAL PROPERTY APPRAISAL.....	4
COUNTY ASSESSOR QUALIFICATIONS AND TRAINING.....	5
MASS APPRAISAL OF RESIDENTIAL PROPERTIES.....	7
COUNTY BOARD OF EQUALIZATION.....	14
TAXPAYER REMEDIES.....	15
STATE BOARD OF EQUALIZATION.....	16
GLOSSARY.....	20

APPENDICES:

- Appendix A. Department of Revenue Accredited Education Courses
- Appendix B. Example of Oblique Imaging
- Appendix C. Neighborhoods in Northwest Cheyenne
- Appendix D. Flowchart of the Appeal Process
- Appendix E. Assessor's Taxation Flowchart

EXECUTIVE SUMMARY

This short report examines the property tax assessment process for residential properties in Wyoming. Under the Wyoming Constitution, all residential properties must be valued uniformly at their full value, which statutes define as fair market value. Under Wyoming laws, residential property taxes are assessed on 9.5% of the property's fair market value.

Wyoming's residential property tax assessment involves State and county level officials working to ensure the uniformity of residential property across the State. This multi-level process provides the State with a system of checks and balances. The Department of Revenue prescribes appraisal methods and maintains a mandatory education and training system for county assessors. The county assessors, following Department rules and training, annually value properties relying on sales and property characteristics data they collect. Annually county assessors submit an abstract of their assessment rolls for review to county boards of equalization and the State Board of Equalization. County boards of equalization approve any corrected or valuation change and hear and decide on complaints from taxpayers. The State Board of Equalization's role is to review, compare, and equalize county assessment rolls to ensure all property is assessed at fair market value. The State Board also hears and decides on property tax appeals if the county assessor or the taxpayer appealed a county board of equalization decision.

In Wyoming, county assessors use mass appraisal – the process of valuing a group or universe of properties – to determine residential properties' fair market values. The Wyoming Department of Revenue prescribes by rule industry-standard appraisal methods and procedures that county assessors follow to ensure assessment process uniformity across the State. To determine whether the county assessors' appraised values correspond to market values (the values at which properties sell), the Department also prescribes statistical standards with which county assessors must comply.

Wyoming statutes require county assessors to be certified by the Department of Revenue but allow assessors to exercise their duties without being certified for one elected term or the remainder of an unexpired term to which they were appointed. The Department provides educational opportunities through courses designed by the Department or professional organizations so county assessors may obtain permanent or temporary appraiser certification.

After assessing property values, county assessors annually submit assessment rolls to their county board of equalization. County boards of equalization have the statutory duty to approve any corrected or valuation change contained in an assessment roll and hear and decide on complaints from taxpayers regarding property valuation. County assessors also annually submit assessment rolls to the State Board of Equalization, whose constitutional duty is to equalize the valuation of all property in the counties. The State Board of Equalization's statutory requirements are to

examine, compare, and equalize county assessment rolls to ensure all taxable property is valued at fair market value, and a 9.5% assessment level is applied.

To fulfill its statutory requirements, the State Board of Equalization reviews and performs statistical analyses of each county assessor's assessment roll using industry-standard statistical testing methods and procedures to ensure compliance with State Board standards. Should a county be in noncompliance, the State Board of Equalization has a range of remedial actions it may impose to bring a county back into compliance.

Italicized words used throughout the report are technical appraisal terms defined in the Glossary starting on page 20.

WYOMING CONSTITUTIONAL AND STATUTORY PROVISIONS REGARDING RESIDENTIAL PROPERTY VALUATION

The Wyoming Constitution provides that all property, other than agricultural and grazing lands, shall be uniformly valued at full value, as defined by the Legislature, and establishes three classes of property: mineral property, industrial property, and all other real and personal property.¹ The Constitution requires the Legislature to prescribe the percentage of value assessed for taxation within each property class and establish regulations to ensure taxation is equal and uniform within each class.²

The Wyoming tax code requires all taxable property to be annually listed, valued at *fair market value*, and assessed for taxation in the county in which located and in the name of the property owner as of January 1.³ Wyoming statutes define fair market value as the amount in cash, or terms reasonably equivalent to cash, a well-informed buyer is justified in paying for a property and a well-informed seller is justified in accepting, assuming neither party to the transaction is acting under compulsion.⁴ The tax code also establishes, as required by the Constitution, the percent of fair market value, or taxable value, each property class is to be assessed:

- 100% for the gross product of minerals and mine products,
- 11.5% for property used for industrial purposes, and
- 9.5% for all property, real, and personal.⁵

Example: If the fair market value of a residential property is \$100,000, property taxes are assessed on 9.5% of that value or \$9,500.

DEPARTMENT OF REVENUE OVERSIGHT OF RESIDENTIAL PROPERTY APPRAISAL

The Wyoming tax code requires the Department of Revenue to prescribe by rule the appraisal methods and systems for determining fair market value using generally accepted appraisal standards.⁶ The Department must also promulgate rules to ensure county assessors use appropriate statistical tests for assessed values of residential properties to protect against the statistical likelihood of over-assessing any property.⁷ In addition to rulemaking, the Department must confer with, advise or instruct county assessors, make annual visits, and monitor county assessor work in progress to determine if Department procedures and formulae are being followed.⁸ To advise and instruct county assessors, the Department provides assessors with information and training

¹ Wyo. Const. Art 15, §11(a).

² Wyo. Const. Art 15, §11(b).

³ Wyo. Stat. § 39-13-103(b).

⁴ Wyo. Stat. § 39-11-101(vi).

⁵ Wyo. Stat. § 39-13-103(b)(iii)(A)(B)(C).

⁶ Wyo. Stat. § 39-13-103(b)(ii).

⁷ Wyo. Stat. § 39-11-102(c)(xxv).

⁸ Wyo. Stat. § 39-11-102(c).

regarding compliance with new rules and statutes.⁹ The Department also issues materials such as memorandums, orders, and directives offering work guidance via an online portal on the Department's website accessible to county assessors only.¹⁰ Each year, the Department audits every county assessor's office to monitor each office's data input and utilization of the *Computer Assisted Mass Appraisal* (CAMA) system and compliance with Department directives and orders regarding appraisal methods and valuation methodologies.¹¹

COUNTY ASSESSOR QUALIFICATIONS AND TRAINING

Wyoming statutes provide that county assessors are elected officials serving four-year terms,¹² who shall be qualified electors and own real property in the county in which they are elected.¹³ Under Wyoming laws, no individual shall perform the duties or exercise the authority of a property tax appraiser or county assessor unless certified by the Department of Revenue.¹⁴ However, a county assessor may exercise his duties without certification for one elected term and the remainder of any unexpired term to which he was appointed.¹⁵

Wyoming statutes require the Department of Revenue to consult with the president of the Wyoming County Assessor's Association and establish and maintain a mandatory education and training system for all property tax appraisers and standards and criteria for certification.¹⁶ The Department must also provide a temporary and permanent certification program based on education, relevant experience, or examination.¹⁷ If a county assessor fails to attend education programs, the Department must report these absences to the assessor's board of county commissioners and the Governor.¹⁸

Department rules require the administrator of the Property Tax Division to annually develop, in collaboration with the president of the Wyoming County Assessor's Association, a list of accredited educational courses, including identified core courses.¹⁹ The Department relies on instructional materials from professional organizations, such as the International Association of Assessing Officers (IAAO), for the majority of course offerings but also designs and provides a few Department classes, including two required by rules:

⁹ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 8(a).

¹⁰ Personal Communication with the Property Tax Division Administrator, Wyoming Department of Revenue.

¹¹ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments). Section 8(a)(i).

¹² Wyo. Stat. § 22-2-105(a)(ii).

¹³ Wyo. Stat. § 18-3-201(a).

¹⁴ Wyo. Stat. § 18-3-201(d).

¹⁵ *Ibid.*

¹⁶ Wyo. Stat. § 18-3-201(b)(i)(ii).

¹⁷ Wyo. Stat. § 18-3-201(b)(iii).

¹⁸ Wyo. Stat. § 18-3-201(b)(iv).

¹⁹ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 4(a).

- an orientation course for newly elected or appointed assessors containing information to perform their duties as prescribed by law, offered every four years after an election,²⁰ and
- a course entitled "Wyoming Assessment Practices," offered every other year.²¹

Appendix A provides the 2022 list of accredited courses.

County assessors may seek Department approval of courses not on the accredited list. The Department rules provide a list of subject matters, such as property taxation, appraisal modeling, or statistics, that the Department may consider as accredited programs.²²

Newly elected or appointed county assessors²³ are required to obtain temporary certification by completing the IAAO Fundamentals of Real Property Appraisal course within their first year of office and 28 hours of accredited education per year in subsequent years.²⁴ Temporary certification is only valid for one calendar year after completion of coursework requirements.²⁵

County assessors and the property tax appraisers employed by county assessor offices or the Department of Revenue must fulfill the requirements for permanent certification within six years.²⁶ Assessors and appraisers may qualify for permanent certification in one of three ways:²⁷

- Completing the IAAO Fundamentals of Real Property Appraisal, the Uniform Standards of Professional Appraisal Practice course, and 90 hours of core education courses;
- Earning and maintaining a status of professional designation from one of the appraisal organizations of the Appraisal Foundation of a General Real Estate Appraisers License issued by the Wyoming Real Estate Appraisers Board; or
- Earning and maintaining IAAO "Accredited Member Status."

²⁰ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 4(b).

²¹ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 4(f).

²² Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 4(c).

The programs containing the following subject matter may be considered as accredited programs: Property Taxation; Property Appraisal; Statistics; Appraisal Modeling; Construction; Land Use Planning; Real Estate Law; Computer applications where the software is the foundation for an appraisal; Mapping, Geographic Information System; Accounting/Auditing; Economics.

²³ This requirement also includes "property tax appraiser" which Wyo. Stat. §18-3-201(c) defines as any employee of the state or any county, including elected county assessors, who makes valuation judgments used as a basis for ad valorem taxation.

²⁴ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 5(h)(i)(A)(B).

²⁵ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 3(e).

²⁶ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 5(d).

²⁷ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 5(g)(i).

To maintain permanent certification, assessors and appraisers must complete at least 28 hours of accredited education within two years preceding an assessment and take the IAAO Standards of Professional Practice and Ethics course every four years.²⁸ The rules specify that an assessor or appraiser whose permanent certification has lapsed may regain permanent certification by completing 28 hours of core education courses if the lapse period was less than five years or 56 hours of core education courses if the lapse period was more than five years.²⁹

Wyoming statutes establish that the administrator of the Property Tax Division, under the direction of the Department of Revenue, must provide for the examination of applicants for certificates as well as technical, legal, and administrative aspects of the appraisal and assessment process.³⁰ The Legislature is responsible for appropriating funds for tuition costs, books, and instructor expenses.³¹

MASS APPRAISAL OF RESIDENTIAL PROPERTIES

In Wyoming, county assessors apply *mass appraisal* to determine the market value of residential properties. As opposed to a “fee” appraisal, which only appraises one property at a time, mass appraisal is a process of valuing a group or universe of properties as of a given date.³² Mass appraisals rely on mathematical models representing the relationship between value or estimated sales price and variables representing supply and demand factors for a specified property type in a specified area.³³ To standardize mass appraisal processes in Wyoming, the Department of Revenue requires county assessors to follow industry-standard data collection procedures, approaches to valuation, and statistical testing methods.³⁴ Further, every county assessor must use RealWare, the mandated statewide CAMA system, which serves as both a data repository for all properties in Wyoming and a calculator.³⁵

To conduct mass appraisals, county assessors collect two types of data: sales data and costs and property characteristics data. Sales data contain information on property transactions, including

²⁸ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 5(g)(iv).

²⁹ Wyoming Department of Revenue Rules. Chapter 13 – Property Tax Appraiser Education and Certification. Section 5(g)(vi)(A).

³⁰ Wyo. Stat. § 18-3-201(e).

³¹ Wyo. Stat. § 18-3-201(f).

³² Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments). Section 4(xxii).

³³ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments). Section 4(xxvi).

³⁴ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments). Sections 5 and 6.

³⁵ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments). Section 7.

the nature of the sale, the sale price, and the transacted property's characteristics.³⁶ Cost and property characteristics data are information about a property's physical and structural characteristics and quality, and the typical replacement or reproduction costs of these features.³⁷ Data collection is a crucial part of mass appraisal as the different approaches to valuation rely on accurate data to calculate property values.

Sales Data

Wyoming statutes require the parties of a real property sale to record the sale by submitting to a county clerk with the property deed a statement of consideration that includes the date of sale, purchase price, and terms of sale.³⁸ The county clerk must deliver all submitted statements of consideration to the county assessor as they provide data to determine sale-price ratios in a county.³⁹ Statements of consideration are not public records and are to be held confidential by the county clerk, county assessor, the county board of equalization, the State Board of Equalization, and the Department of Revenue.⁴⁰

County assessors review and confirm the sales information on the statement of consideration.⁴¹ Upon confirming the information, county assessors enter the sales data into the CAMA system and distinguish between valid sales (*arm's length transactions*) and invalid sales (*non-arm's-length transactions*).⁴² Should a county assessor identify a sale as invalid, the county assessor must provide an explanation.⁴³ Reasons for excluding invalid sales are as follows:⁴⁴

- The sale involves additional parcels, trades, or common property;
- The sale was not exposed to the open market, or the marketing time for the property could not be considered normal;
- The physical characteristics of the property have changed or are incorrect;
- The sale is between related individuals or corporate affiliates;
- A liquidation or forced sale;
- The sale involved abnormal financing, land contracts, or was a sale of convenience, of doubtful title, or of partial interests;
- The sale involved excessive personal property or any other situation that makes the sale not an "arm's-length" transaction;

³⁶ Glossary for Property Appraisal and Assessment – Sales Data. International Association of Assessing Officers. https://www.iaao.org/media/pubs/iaao_glossary.pdf

³⁷ Standard of Mass Appraisal of Real Property: A criterion for measuring fairness, quality, equity, and accuracy. 3.3.4 Maintaining Property Characteristics Data and 3.6 Cost and Depreciation Data. International Association of Assessing Officers. <https://www.iaao.org/media/standards/StandardOnMassAppraisal.pdf>

³⁸ Wyo. Stat. § 34-1-142(a).

³⁹ Wyo. Stat. § 34-1-142(d).

⁴⁰ Wyo. Stat. § 34-1-142(e).

⁴¹ State Board of Equalization Rules. Chapter 6 – Statements of Consideration. Section 5(a)(i)

⁴² State Board of Equalization Rules. Chapter 6 – Statements of Consideration. Section 6(a) and (c)

⁴³ State Board of Equalization Rules. Chapter 6 – Statements of Consideration. Section 6(d)

⁴⁴ State Board of Equalization Rules. Chapter 6 – Statements of Consideration. Section 6(d)(i) through (x)

- The sale involved agricultural property valued on productivity; and
- The sale was not an “arm’s-length” transaction.

Cost and Property Characteristics Data

Department of Revenue rules require county assessors to physically inspect each property every six years, as recommended by IAAO,⁴⁵ to update property characteristics and improvements.⁴⁶ Each year, assessors also follow up on issued building permits to monitor property improvements.⁴⁷ In a mass appraisal context, improvements refer to structures of the buildings on the land, such as adding a room, shed, or driveway, and not cosmetic changes, such as new windows.⁴⁸ During an on-site property inspection, a county assessor collects property and building characteristics and rates the improvements’ quality and condition using the *Marshall & Swift Residential Cost Handbook* the Department provides.⁴⁹ The Handbook is an industry-standard cost manual providing historical cost indices for building characteristics based on geographic area and guidance on how to rate building quality.⁵⁰ Following a property inspection, county assessors enter the collected data into the CAMA system.⁵¹ The CAMA system contains costs from Marshall and Swift tables, which are updated annually.

Department rules authorize using digital imaging tools as alternatives to on-site visits but recommend physical reviews when significant construction changes have occurred, a property has sold, or an area has been affected by catastrophic damage.⁵² A common imaging alternative to on-site visits is oblique imaging, as shown in **Appendix B**.⁵³

⁴⁵ Standard of Mass Appraisal of Real Property: A criterion for measuring fairness, quality, equity, and accuracy. 3.3.4 Maintaining Property Characteristics Data. International Association of Assessing Officers.

<https://www.iaao.org/media/standards/StandardOnMassAppraisal.pdf>

⁴⁶ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 3(c).

⁴⁷ Standard of Mass Appraisal of Real Property: A criterion for measuring fairness, quality, equity, and accuracy. 3.3.4 Maintaining Property Characteristics Data. International Association of Assessing Officers.

<https://www.iaao.org/media/standards/StandardOnMassAppraisal.pdf> and Personal Communication with Laramie County’s County Assessor.

⁴⁸ Personal Communication with the Wyoming Department of Revenue Property Tax Division Administrator.

⁴⁹ Personal Communication with Laramie County’s County Assessor and Converse County’s County Assessor.

⁵⁰ Marshall & Swift Residential Cost Handbook – Your Comprehensive Source for Residential Costs. CoreLogic. https://www.corelogic.com/wp-content/uploads/sites/4/downloadable-docs/marshall-swift/1-msrch-1909-01-marshall-swift-residential-cost-handbook_scrn.pdf

⁵¹ Personal Communication with Laramie County’s County Assessor and Converse County’s County Assessor.

⁵² Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 3(c)(i)(C).

⁵³ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 3(c)(i)(A)(II).

Each year, county assessors establish the market value of properties within their counties using three Department approved, industry-standard mass appraisal approaches: the sales comparison approach, the cost approach, and the income approach.⁵⁴ While the sales comparison approach primarily relies on collecting sales data as described above, the cost approach relies on cost and property characteristics data.

Sales Comparison Approach

The sales comparison approach estimates a property's value by analyzing comparable sales.⁵⁵ The Department and IAAO consider this the best approach for valuing land and single-family and multifamily residential properties.⁵⁶ Because the sales comparison approach relies on the availability of comparable sales data,⁵⁷ the approach may prove challenging for small counties with few sales.⁵⁸ The Department recommends using the cost approach when sales data is unavailable or inadequate.⁵⁹

Cost Approach

The cost approach estimates value by summing the land value with the depreciated value of improvements.⁶⁰ County assessors calculate a property's replacement cost new less *depreciation* (RCNLD) by applying the Marshall & Swift cost tables to the property characteristic data entered into the CAMA system and adjusting for local variations in labor and material costs.⁶¹ The Marshall & Swift cost tables provide a regional multiplier for western states and local multipliers for Wyoming and five Wyoming cities: Casper, Cheyenne, Cody, Rock Springs, and Sheridan.⁶²

$$\text{Market Value} = \text{Land Value} + \text{RCNLD}$$

Department rules specify that Market-adjusted RCNLD plus land value is an accepted method of the cost approach.⁶³

⁵⁴ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 5(b)(ii).

⁵⁵ Glossary for Property Appraisal and Assessment – Sales Comparison Approach. International Association of Assessing Officers. https://www.iaao.org/media/pubs/iaao_glossary.pdf

⁵⁶ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 5(b)(i) and Standard of Mass Appraisal of Real Property: A criterion for measuring fairness, quality, equity, and accuracy. 4.3 The Sales Comparison Approach. International Association of Assessing Officers. <https://www.iaao.org/media/standards/StandardOnMassAppraisal.pdf>

⁵⁷ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 5(b)(i).

⁵⁸ Personal Communications with Three County Assessors and State Board of Equalization.

⁵⁹ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 5(b)(ii).

⁶⁰ *Ibid.*

⁶¹ *Ibid.*

⁶² Personal Communications with Laramie County's County Assessor.

⁶³ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 5(b)(ii).

Income Approach

The income approach estimates property value by converting anticipated benefits from owning the property, such as net operating income or cash flow, into an estimate of present value.⁶⁴ IAAO considers the income approach a preferred approach for multifamily residential rental properties but typically inappropriate for mass appraisal of single-family residential properties since most of these properties are not rented and do not generate income.⁶⁵

Real Property Stratification

Stratification refers to the process of sorting properties into homogenous groups.⁶⁶ The Department of Revenue rules list two types of stratification groups: neighborhoods and land economic areas.⁶⁷

In a mass appraisal context, a neighborhood is a geographic area composed of properties sharing physical, economic, governmental, or social characteristics.⁶⁸ To stratify properties into neighborhoods, county assessors rely on improvement characteristics such as property types (single-family homes, townhomes, or multi-residential properties), proximity to amenities, or age.⁶⁹ **Appendix C** shows how the Laramie County assessor has stratified northwest Cheyenne into neighborhoods.

A land economic area (LEA) is an area that may encompass a group of neighborhoods, defined on the basis that the lands within the LEA's boundary are subject to the same economic forces determining land value within the area.⁷⁰ To stratify properties into LEAs, county assessors use land characteristics such as geographic boundaries (i.e., lakes or rivers), political boundaries (i.e., school districts), man-made boundaries (i.e., streets or railroads), or the availability of amenities.⁷¹ Further, since the Wyoming Constitution requires county assessors to report land and improvement valuations separately, the availability of land value for each parcel within a county provides county assessors with another tool to stratify properties into LEAs.⁷² County assessors may readjust

⁶⁴ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 5(b)(iii).

⁶⁵ Standard of Mass Appraisal of Real Property: A criterion for measuring fairness, quality, equity, and accuracy. 4.6.1 Single-Family Residential Property and 4.6.3 Multifamily Residential Property. International Association of Assessing Officers. <https://www.iaao.org/media/standards/StandardOnMassAppraisal.pdf>

⁶⁶ Glossary for Property Appraisal and Assessment – Stratification. International Association of Assessing Officers. https://www.iaao.org/media/pubs/iaao_glossary.pdf

⁶⁷ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 4(xix) and (xxvii).

⁶⁸ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 4(xxvii). and Glossary for Property Appraisal and Assessment – Neighborhood. International Association of Assessing Officers. https://www.iaao.org/media/pubs/iaao_glossary.pdf

⁶⁹ Personal Communications with Four County

⁷⁰ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 4(xix).

⁷¹ Personal Communications with Four County Assessors.

⁷² Wyo. Const. Art. 15, § 1. and Personal Communications with Four County Assessors.

neighborhoods and LEA's boundaries annually, using sales to reflect changes in market dynamics.⁷³

Every year, county assessors send stratification reports to the Department of Revenue and State Board of Equalization showing their counties' LEAs and neighborhoods and delineating the rationale for establishing them.⁷⁴ While the Department provides county assessors with educational opportunities on stratification techniques, county assessors often differ in how they stratify their counties depending on the characteristics and specificities of each county.⁷⁵

Once properties are stratified into LEAs and neighborhoods, county assessors conduct *sales ratio studies* to analyze the accuracy and performance of mass appraisal values within each geographic stratum.⁷⁶

Confirming Assessments Accuracy and Uniformity

To confirm the accuracy and uniformity of assessments, county assessors statistically analyze mass appraisal values by performing *sales ratio studies*, which examine the relationship between the appraised and market values in a geographic subset.⁷⁷ Department rules establish seven statistical standards for residential valuations to ensure the reliability of sales ratio study calculations for each LEA or neighborhood.⁷⁸

- Minimum sales sample size
- Appraisal uniformity
- Level of appraisal
- Calculating market adjustments
- Confidence interval of mean or median sales ratio
- Land appraisal
- Undefined statistical calculation or adjustments.

The rules specify county assessors should apply IAAO standards unless there is a conflict with Department rules, in which case the latter would prevail.⁷⁹ The Department reports it is not aware of conflicts between the IAAO standards and its rules.⁸⁰ Provided below is further discussion of

⁷³ Personal Communications with Four County Assessors.

⁷⁴ Wyo. Stat. § 39-11-102(c)(xxv) and Wyo. Stat. § 39-11-102.1(c)(ii).

⁷⁵ Personal Communications with Three County Assessors.

⁷⁶ Standard on Ratio Studies. A criterion for measuring fairness, quality, equity, and accuracy. Part 1. Guidance for Local Jurisdictions. 2. Overview. International Association of Assessing Officers.

https://www.iaao.org/media/standards/Standard_on_Ratio_Studies.pdf

⁷⁷ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 4(xxxii).

⁷⁸ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 6(a).

⁷⁹ *Ibid.*

⁸⁰ Personal communication with the Wyoming Department of Revenue Property Tax Division Administrator.

three of the seven statistical standards, minimum sales sample size, *level of appraisal*, and *appraisal uniformity*.

Minimum Sales Sample Size

To conduct a valid sales ratio study, the county assessor must have a sample of sold properties sufficiently representative of the appraised population.⁸¹ Department rules specify a minimum sample size of five valid sales as the standard for any geographic subset.⁸² If five valid sales are not available, a county assessor may increase the sample size by:

- **Restratification:** If levels of appraisal are similar or properties are homogenous, county assessors may create broader strata containing larger samples by combining existing strata or by stratifying on a different basis.
- **Extending the period from which sales are drawn:** County assessors may use sales from prior years; however, adjusting the sale price for time may be necessary, and significant property characteristics must not change.
- **Enlarging the sample by validating previously rejected sales:** County assessors can re-evaluate sales previously excluded from the analysis.
- **Imputing appraisal performance:** Ratio study statistics for strata with no or few sales can sometimes be imputed from the results obtained for other strata. This method is only usable if the first three methods do not result in compliance with statistical standards.⁸³

Level of Appraisal

Level of appraisal refers to the overall ratio of appraised values to market values. To calculate the level of appraisal for an appraisal neighborhood, the ratio of appraised values to sales prices is calculated for a sample of sold properties in that neighborhood:⁸⁴

$$\text{Sales Ratio} = \text{Appraised Values} / \text{Sales Price}$$

Department standards specify the sample's median sales ratio must fall between 0.90 and 1.10.⁸⁵ Should a geographic subset be out of compliance with the level of appraisal standard, the county assessors may attempt to achieve compliance by adding or subtracting additional sales to the sample, restratifying the sample, or applying a neighborhood market adjustment factor to adjust

⁸¹ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 6(a)(i) and Personal Communications with Three County Assessors and the State Board of Equalization.

⁸² Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 6(a)(i).

⁸³ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments). Section 6(a)(A) through (D).

⁸⁴ Personal communication with the Wyoming Department of Revenue Property Tax Division Administrator.

⁸⁵ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 6(a).

property values upwards if the ratio is below .90 or downwards if above 1.10.⁸⁶ Market adjustment factors are often required to adjust property values to reflect supply and demand preferences, such as the construction of a new school resulting in higher sales prices in adjacent residential areas.⁸⁷

Appraisal Uniformity

County assessors must also meet Department standards for appraisal uniformity within an appraisal neighborhood.⁸⁸ Two metrics, the *Coefficient of Dispersion* and the *Price-Related Differential*, are used to determine appraisal uniformity.⁸⁹ The Coefficient of Dispersion indicates how far each property is away from the median ratio expressed as a percentage of the median. The Price-Related Differential measures whether high-value and low-value properties are assessed at the same ratio to market value.⁹⁰

Department Rules specify the Coefficient of Dispersion for any neighborhood, LEA, or other strata must conform with IAAO standards.⁹¹ If a subset of individual sales ratios within a sample is exceptionally higher or lower than the norm in the sample, the assessor should look for common property characteristics and determine if this subset constitutes justification for creating a new neighborhood.⁹²

COUNTY BOARD OF EQUALIZATION

Under Wyoming laws, each county assessor must enter the fair market value of all taxable property assessed into the county assessment roll.⁹³ By the fourth Monday in April, or as soon thereafter as practicable, the county assessor must send either by mail or electronically all assessment schedules, containing the property's fair market value for the current and previous year, to taxpayers and submit the *assessment roll* to the board of county commissioners and the State Board of Equalization.⁹⁴

Under Wyoming laws, each county's board of county commissioners, serving as the county board of equalization, must meet at least once, no earlier than the fourth Tuesday of April, to review the

⁸⁶ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 6(a) and personal Communication with Laramie County and Converse County Assessors.

⁸⁷ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 4(a)(xxi).

⁸⁸ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments) Section 6(a)(ii).

⁸⁹ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments). Section 6(i) and (ii).

⁹⁰ Wyoming Department of Revenue Rules. Chapter 9 – Property Tax Valuation Methodology and Assessment (County Assessments). Section 4(viii) and Personal Communication with Laramie County's County Assessor.

⁹¹ *Ibid.*

⁹² *Ibid.*

⁹³ Wyo. Stat. § 39-13-103(b)(vii) and (viii).

⁹⁴ Wyo. Stat. § 39-13-102(e).

current assessments and perform their statutory duties.⁹⁵ County assessors or designees must attend the meetings to explain or defend their assessments.⁹⁶ The county boards of equalization's statutory requirements include:

- Approving any corrected assessment or valuation change contained in an assessment roll;
- Hearing and determining complaints regarding property assessments or values; and
- Deciding all protests with a written decision no later than October 1.⁹⁷

Wyoming statutes specify that county boards of equalization do not have the power to set tax policy or engage in administrative duties concerning assessments delegated to the State Board of Equalization, the Department of Revenue, or the county assessor.⁹⁸

TAX REMEDIES

Under Wyoming laws, any person may review his property tax assessment by meeting with the county assessor.⁹⁹ During an initial review meeting, the county assessor is required to disclose the statements of consideration he relied upon in determining the taxpayer's property value and, if requested, explain why certain property sales were excluded.¹⁰⁰ A taxpayer wishing to appeal his assessment must file within 30 days after the assessment schedule is properly sent by submitting a statement to the county assessor delineating why the assessment is incorrect.¹⁰¹ The county assessor provides a copy of the taxpayer appeal to the county clerk, who schedules a hearing with the county board of equalization.¹⁰² The taxpayer and county assessor are required to exchange information before the hearing, including the assessor's identification of specific sales information, such as statements of consideration, used to determine the market value of the property under appeal.¹⁰³

Hearings at the county board of equalization must follow the rules adopted by the State Board of Equalization,¹⁰⁴ which presume the assessor's property valuation is valid, accurate, and correct and place the burden of rebutting this presumption on the contesting taxpayer.¹⁰⁵ A taxpayer may present relevant evidence, including expert opinion testimony, to rebut the presumption.¹⁰⁶

⁹⁵ Wyo. Stat. § 39-13-102(c).

⁹⁶ *Ibid.*

⁹⁷ Wyo. Stat. § 39-13-102(c)(iii through v).

⁹⁸ Wyo. Stat. § 39-13-102(d).

⁹⁹ Wyo. Stat. § 39-13-109(a)(i).

¹⁰⁰ *Ibid.*

¹⁰¹ Wyo. Stat. § 39-13-109(b)(i).

¹⁰² *Ibid.*

¹⁰³ *Ibid.*

¹⁰⁴ *Ibid.*

¹⁰⁵ Wyoming State Board of Equalization Rules. Chapter 7 – Equalization Standards and Procedures (Local Assessments) – Section 14.

¹⁰⁶ *Ibid.*

Wyoming statutes specify the county attorney or designee may represent the county board or the assessor, but not both. The board may also hire a hearing officer.¹⁰⁷

Following the hearing, the county board shall issue a written decision by October 1 affirming the assessor's valuation or finding in favor of the taxpayer and remanding the case back to the assessor for reassessment.¹⁰⁸ The taxpayer may file an appeal with the State Board of Equalization if the county board decides in favor of the county assessor or if the taxpayer disagrees with the county assessor's reassessment.¹⁰⁹ If the county board decides in favor of the taxpayer, the county assessor may appeal the decision or order to the State Board of Equalization.¹¹⁰

Appendix D provides a flow chart representing the full appeal process.

STATE BOARD OF EQUALIZATION

Article 15, Section 9 of the Wyoming Constitution requires the Legislature to enact legislation to create a State Board of Equalization, whose duties, as delineated in Article 15, Section 10, shall be to equalize the valuation of all property in the counties. The Wyoming tax code further defines the duties of the State Board to include the examination, comparison, and *equalization* of county assessment rolls so that all taxable property in the State is assessed at its fair market value.¹¹¹ To equalize assessment rolls, the State Board shall add to or deduct from the aggregate valuation of county property, or any property class or classes, such percent as will bring the property to its fair market value.¹¹²

State Board Equalization Duties

To carry out its statutorily designated duties, the State Board of Equalization annually reviews *abstracts* of assessment rolls from county assessors by performing statistical analyses. Following statistical analyses, the State Board may either acknowledge the abstracts if they comply with statistical standards or decline to acknowledge the abstract in case of noncompliance.¹¹³ If a county is out of compliance, the State Board possesses a range of remedial actions. The State Board also hears and decides on property tax appeals if the county assessor or the taxpayer appealed a county board of equalization decision.¹¹⁴

Review of county assessments

¹⁰⁷ Wyo. Stat. § 39-13-109(b)(i).

¹⁰⁸ *Ibid.*

¹⁰⁹ Wyo. Stat. § 39-13-109(b)(iii).

¹¹⁰ Wyo. Stat. § 39-13-109(b)(ii).

¹¹¹ Wyo. Stat. § 39-11-102.1(c)(ii).

¹¹² Wyo. Stat. § 39-11-102.1(c).

¹¹³ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 4(j).

¹¹⁴ Wyo. Stat. § 39-11-102.1 (c) & Wyo. Stat. § 39-11-102.1 (c)(ii).

State Board of Equalization rules require county assessors to submit an *abstract* of the assessment roll for their county to the State Board by June 1 of each year.¹¹⁵ The State Board reviews and performs a statistical analysis of each county's abstract to determine compliance with the State Board's *level of appraisal* and *appraisal uniformity* standards, which differ slightly from Department of Revenue standards.¹¹⁶ The State Board reports it typically reviews and analyzes county data spanning five years to identify trends in compliance with level of appraisal and appraisal uniformity standards.¹¹⁷

The State Board of Equalization requires a county's level of appraisal to be between .95 and 1.05 for residential property, a more stringent standard than the Department of Revenue's .90 and 1.10 level of appraisal standards.¹¹⁸ The application of different standards is the result of differing objectives. While the Department of Revenue standard applies to the level of appraisal within individual geographic strata, such as Land Economic Areas and Neighborhoods, within a county, the State Board standard applies to the overall ratio of appraised values to market values at the county level.¹¹⁹

State Board rules concerning appraisal uniformity establish *coefficient of dispersion* and *price-related differential* standards equivalent to the IAAO standards, which county assessors must comply with under Department of Revenue rules.¹²⁰ State Board rules also specify the aggregate change in the market value of sold properties shall not vary more than five percent from the aggregate change in the market value of unsold properties within a property class.¹²¹

Following the statistical analysis of each county's abstract, the State Board meets with each county assessor and the Department of Revenue to review the abstract and analysis.¹²² At the review meeting, the Department may present recommendations concerning compliance with State Board standards. Upon completing its review of the abstract, the State Board may:

- Acknowledge the abstract without correction.
- Acknowledge the abstract subject to corrections to be made by the county assessor within a prescribed time.

¹¹⁵ Wyoming State Board of Equalization Rules. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 4(a).

¹¹⁶ Wyoming State Board of Equalization Rules. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 4(e)(1) and Section 6(a).

¹¹⁷ Personal Communication with State Board of Equalization.

¹¹⁸ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 6(a)(i).

¹¹⁹ Personal communication with the Wyoming Department of Revenue Property Tax Division Administrator, three County Assessors, and the County Board of Equalization.

¹²⁰ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 6(a) Wyoming State Board of Equalization.

¹²¹ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 6(a)(ii)(F).

¹²² Personal communication with State Board of Equalization.

- Decline to acknowledge the abstract.¹²³

If the State Board acknowledges a county abstract, the State Board will send a letter to the county assessor no later than July 10 authorizing the county to proceed with its mill levy process.¹²⁴

Remedial Actions for Noncompliance

As mentioned above, the State Board of Equalization may decline to acknowledge an abstract. One of the reasons to do so may be noncompliance with the level of appraisal or appraisal uniformity standards. If the State Board determines a county is not compliant with either standard, the Board rules provide a range of possible remedial actions, including:

- Conferring with the county assessor and allowing him to respond to misunderstandings or errors,
- Issuing a reappraisal order,
- Recommending assessment work practice changes to the Department of Revenue, or
- Issuing an equalization order.

The following two paragraphs provide the remedial process prescribed in the State Board rules if a county is out of compliance with the level of appraisal or appraisal uniformity standards.

Should a county be out of compliance with the **level of appraisal standards**, the State Board informally notifies the county assessor of its initial findings and the preliminary intended equalization action and allows the assessor to respond to misunderstandings or errors in the statistical analysis.¹²⁵ If the State Board still considers the equalization action necessary, it will notify the county board of equalization and the county assessor.¹²⁶ The county board and assessor may request a hearing in the affected county.¹²⁷ If after the hearing, the State Board still considers equalization as necessary, it will issue an equalization order and collaborate with the county board of equalization and county assessor to determine the best method to implement the equalization action.¹²⁸

If a county is not compliant with **appraisal uniformity standards**, the State Board informally notifies the county assessor of its findings and allows the county assessor to respond and explain misunderstandings or errors in the statistical analysis.¹²⁹ If the State Board determines a reappraisal is needed to correct assessment bias and bring the county into compliance, the State Board may

¹²³ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 4(j).

¹²⁴ *Ibid.*

¹²⁵ *Ibid.*

¹²⁶ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 7(a)(i)(B).

¹²⁷ *Ibid.*

¹²⁸ *Ibid.*

¹²⁹ *Ibid.*

order the county assessor to complete a reappraisal before submitting the next year's abstract. Alternatively, if the State Board determines appraisal inequities can be remedied in the next year through changes in work practices, the State Board will communicate recommendations to the Department of Revenue.¹³⁰ If noncompliance persists in the next appraisal cycle after the recommended work practice changes, the State Board may issue an equalization order to correct noncompliance issues.¹³¹

The State Board reports rarely issuing equalization orders; the last order was issued in 2005 to Natrona County for north Casper.¹³²

Role of the State Board of Equalization in the Appeal Process

County assessors and taxpayers may appeal a county board of equalization's decision to the State Board of Equalization.¹³³ If the State Board decides in favor of the taxpayer, it may remand the appraisal back to the county assessor for reappraisal.¹³⁴ If the State Board decides in favor of the county assessor, the appraisal stands.¹³⁵ The taxpayer or the county board may appeal the State Board's decision to the district court in which the property is located.¹³⁶

Appendix D provides a flow chart of the complete appeal process.

If you need further information, please contact the LSO Research and Evaluation Division at 777-7881.

¹³⁰ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 7(a)(ii)(B) and (C).

¹³¹ Wyoming State Board of Equalization. Chapter 5 – Equalization Standards and Procedures (Local Assessments) – Section 7(a)(ii) (C).

¹³² Personal Communication with State Board of Equalization.

¹³³ Wyo. Stat. § 39-13-109(b)(ii) & (iii).

¹³⁴ Personal Communication with State Board of Equalization.

¹³⁵ *Ibid.*

¹³⁶ Wyo. Stat. § 39-13-109(b)(iv).

Glossary

Abstract: An abstract is an annual and abbreviated report showing the total assessed valuation for a county drawn from the assessment roll.

Appraisal Uniformity: The evaluation of whether similar properties are assessed at the same percentage of the current market value by comparing assessed values to sales prices.

Arm's Length Transaction: A transaction freely arrived at in an open market, unaffected by abnormal pressure or by the absence of normal competitive negotiations.

Assessment Roll: An assessment roll shows how the property tax levy is allocated among property owners and identifies the owner, address, and assessed value of the land and improvements for each taxable parcel in a jurisdiction

Coefficient of Dispersion: The average deviation of a group of numbers from the median expressed as a percentage of the median.

Computer Assisted Mass Appraisal: A system of integrated components and software tools necessary to support assessment administration of both real and personal property and the appraisal of a universe of properties using mathematical models that represent the relationship between property values and supply and demand factors.

Depreciation: Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value.

Equalization: The process of ensuring all property within a jurisdiction is appraised equitably at market value.

Fair Market Value: The amount of cash, or terms reasonably equivalent to cash, a well-informed buyer is justified in paying for a property and a well-informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion and assuming the property has been offered in the open market for a reasonable time.

Land Economic Area: A geographic area that may encompass a group of neighborhoods, defined on the basis that the lands within its boundaries are more or less equally subject to a set of one or more economic forces that largely determine the value of the lands within the area.

Level of Appraisal: The common, or overall, ratio of appraised values to market values.

Market Adjustment Multiplier: Market adjustment factors, reflecting supply and demand preferences, are often required to adjust values obtained from the cost approach to the market.

Mass Appraisal: The process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

Neighborhood: A group of complementary land uses where properties are homogeneous and share important locational characteristics.

Non-arm's Length Transaction: Non-arm's length transactions are purchase transactions in which there is a relationship or business affiliation between the seller and the buyer of the property.

Price-Related Differentials: Price-related is used to measure value-related inequities in the appraisal system, referred to as regressivity or progressivity. PRD greater than 1.03 indicates assessment regressivity, meaning high-value properties are under-appraised relative to low-value properties. A PRD less than 0.98 indicates assessment progressivity, meaning high-value properties are over-appraised relative to low-value properties.

Replacement Cost New: The cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility.

Replacement Cost New Less Depreciation (RCNLD): The reconstruction cost for new facilities, less the depreciation accrued for such facilities.

Sale Ratio: The ratio of the appraised value to the sale price. For example, a property with an appraised value of \$95,000 that sold for \$100,000 would have a sales ratio of 0.95.

Sales Ratio Study: A study of the relationship between appraised values and market values. Ratio studies evaluate the level and uniformity of the appraisal or assessments.

Stratification: To divide for purposes of analysis, a sample of observations into two or more subsets according to some criterion or set of criteria. Assessors typically use Neighborhoods or Land Economic Areas (LEAs) to stratify their counties.

Appendix A:
List of Department of Revenue
Accredited Education Courses

IAAO Courses/Workshops - DOR - Other - Accredited Education Courses - Jan. 2022			Days/Hours
IAAO Course Required for Permanent/Temporary Certification (Although required for Permanent Certification, the hours granted by this course do not count toward the 90 hours required for Permanent Certification)			
	101	Fundamentals of Real Property Appraisal (REQUIRED) (Also available as an online course)	5 days/30 hours
IAAO/McKissock USPAP Courses (Although required for Permanent Certification, the hours granted for the Initial USPAP fifteen (15) hour course (151) do not count toward the ninety (90) hours required for Permanent Certification) (One USPAP Update Course is required every four (4) years-171,181,191,McKissock) (There are also other USPAP equivalent courses available online such as; McKissock, The Appraisal Institute, The Appraisal Foundation, My Appraisal Institute, Allied Schools, etc. Please contact the DOR prior to taking a course not listed here to ensure it will be credited.) (For steps to register Wyoming County Employees for IAAO or McKissock USPAP courses, please refer to the Assessor's Portal on the Wyoming Property Tax Division website.)			
	USPAP/151	USPAP 15 hour National USPAP (REQUIRED) (Scheduled by Student)	Time varies by student/15 hours
	USPAP/191	USPAP 7 hour update (Required every 4 Years) (Scheduled by Student)	Time varies by student/7 hours
	171	IAAO Standards of Professional Practice & Ethics (Required every 4 Years) (Scheduled by Student)	1 day/7 hours
	191	IAAO 7-Hour National USPAP Update (Required every 4 Years) (Scheduled by Student)	1 day/7 hours

IAAO Courses (CORE)			
	102	IAAO Income Approach to Valuation	5 days/30 hours
	112	IAAO Income Approach to Valuation II	5 days/30 hours
	201	IAAO Appraisal of Land	5 days/30 hours
	300	Fundamentals of Mass Appraisal	5 days/30 hours
	311	Real Property Modeling Concepts	5 days/30 hours
	331	Mass Appraisal Practices and Procedures	5 days/30 hours
	332	Modeling Concepts	5 days/30 hours
	333	Residential Model Building	5 days/30 hours
	334	Application of Mass Appraisal to Non-Residential Properties	5 days/30 hours
	400	Assessment Administration	5 days/30 hours
	402	Tax Policy	5 days/30 hours
	500	Assessment of Personal Property	5 days/30 hours
	501	Personal Property Auditing: Basic to Advanced	5 days/30 hours
	600	Principles and Techniques of Cadastral Mapping	5 days/30 hours
	601	Cadastral Mapping: Methods & Applications	5 days/30 hours

IAAO Workshops (CORE)			
	100	Understanding Real Property Appraisal	2 days/15 hours
	150	Mathematics for Assessors	2 days/15 hours
	155	Depreciation Analysis	2 days/15 hours
	158	Highest and Best Use	2 days/15 hours
	162	Marshall & Swift Cost Approach (Residential)	2 days/15 hours
	163	Marshall & Swift Cost Approach (Commercial)	2 days/15 hours
	252	Valuing Property Affected by Environmental Contamination	2 days/15 hours
	257	Fundamentals of Industrial Valuation	2 days/15 hours
	260	Valuation of Agricultural Land	2.5 days/18.5 hours
	354	Multiple Regression Analysis for Real Property Valuation	1.5 days/11 hours
	403	Property Tax Policy	2.5 days/18.5 hours
	411	Building A Healthy Workplace Culture	2.5 Days/18.5 hours
	452	Fundamentals of Assessment Ratio Studies	2.5 days/18.5 hours
	551	Valuation of Machinery and Equipment	2.5 days/18.5 hours
	552	Basic Personal Property Auditing	2.5 days/18.5 hours
	553	Advanced Personal Property Auditing	2.5 days/18.5 hours
	650	Cadastral Mapping	2 days/15 hours
	651	Geographic Information Systems for Assessors	2 days/15 hours
	850	CAE Case Study Review Workshop	2.5 days/18.5 hours
	851	RES Case Study Review Workshop	2.5 days/18.5 hours
	852	AAS Case Study Review Workshop	2.5 days/18.5 hours
	853	PPS Case Study Review Workshop	2.5 days/18.5 hours
	854	CMS Case Study Review Workshop	2.5 days/18.5 hours

DOR Classes (CORE)			
	DOR	DOR Wyoming Assessment Practices	Credits Vary each Year
	DOR	DOR New Assessor Orientation	2 days/14 hours
	DOR	DOR Wyoming Ratio Studies	2.5 days/18 hours
	DOR	Discovery and Valuation of Personal Property (Lisa Hobart)	2.5 days/21 hours

Other Approved (CORE)			
		Public Utilities Basic Appraisal (Tegarden)	5 days/30 hours
		General Appraiser Site Valuation & Cost Approach - Appraisal Institute	5 days/30 hours

		General Appraiser Income Approach/Part 1 - Appraisal Institute	5 days/30 hours
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IAAO Online (Time of Course will vary by Student)			
	101	Fundamentals of Mass Appraisal	30 Hours
	102	Income Approach to Valuation (CORE Hours)	30 hours
	300	Fundamentals of Mass Appraisal (CORE Hours)	30 Hours
	331	Mass Appraisal Practices and Procedures (CORE Hours)	30 hours
	411	Building a Healthy Workplace Culture	2 hours
	802	An Introduction to the Cost Approach to Value	10 hours
	803	An Introduction to the Sales Comparison Approach to Value	10 hours
	804	An Introduction to the Income Approach to Value	10 hours
	805	Mass Appraisal of Residential Property	10 hours

IAAO One Day Forums (Accredited Ed)			
	909	The Appraisal of Commercial Properties in a Declining Market	1 day/7.5 hours
	911	Valuation of Contaminated Properties	1 day/7.5 hours
	917	How to Critique an Appraisal	1 day/7.5 hours
	931	Reading and Understanding Leases	1 day/7.5 hours
	932	Restructuring Income/Expense Statements	1 day/7.5 hours
	950	IPMS Residential Buildings	1 day/7.5 hours
	960	Marshall & Swift Residential - Square Foot Method	1 day/7.5 hours
	962	Marshall & Swift Commercial - Square Foot Method	1 day/7.5 hours
	990	Residential Appraising: New Things to Think About	1 day/7 hours
	991	Understanding and Using Comparable Transactions	1 day/7 hours

DOR Classes (Accredited Ed)			
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	DOR	DOR AG Land, AG Land Support Bldg, AG Personal Property	5 days/30 hours
	DOR	DOR Oil and Gas Equip Valuation	2 days/14 hours
	DOR	DOR High Cost Dwellings	2 days/14 hours
	DOR	DOR Intro	3 days/21 hours
	DOR	DOR Marshal Swift Commercial	2 days/14 hours
	DOR	DOR Marshal Swift Residential	2 days/14 hours
	DOR	DOR Quality, Condition, Effective Age based on Marshall Swift	2 days/14 hours
	DOR	DOR Land Valuation	3 days/21 hours

Other Approved (Accredited Ed)			
		Marshall / Swift Instructional (Commercial & Residential)	2 days/15 hours
		Effective Age Class - Rick Stuart	2 days/15 hours
		Property Ownership and Deed Conveyance - Rick Norejko	2 days/15 hours
		Microsoft Excel-Excel Basics and Beyond the Basics	2 days/12 hours
		Northwest College - Introduction to Microsoft Excel 2007	3 days/24 hours
		Greenwood Mapping - Taking Advantage of GIS in County Offices	1 day/3 hours

RealWare (Accredited Ed)			
		Harris/Govern Courses as Scheduled	

Appendix B:

Example of Oblique Imaging



Figure 1: Orthoimage of a Cheyenne Property.

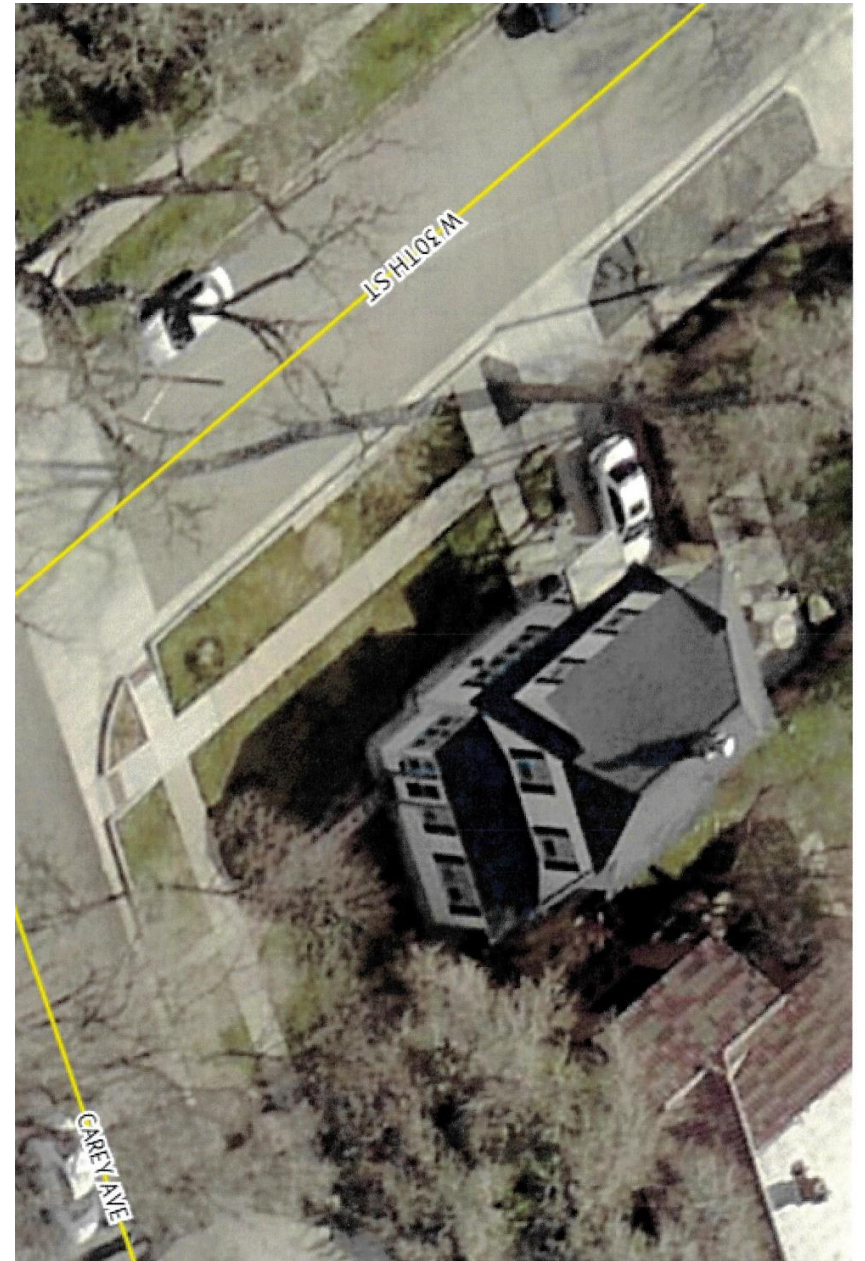
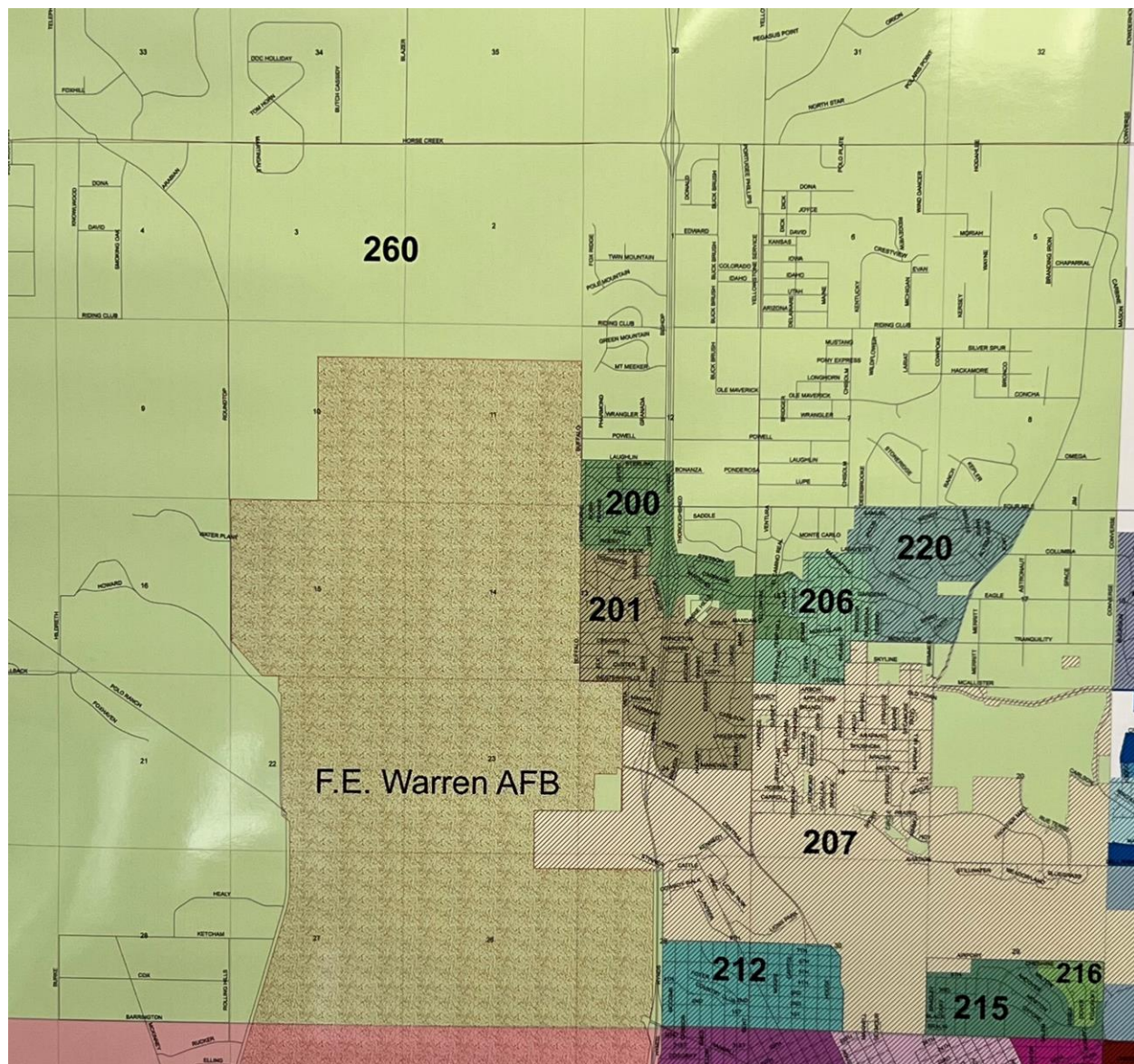
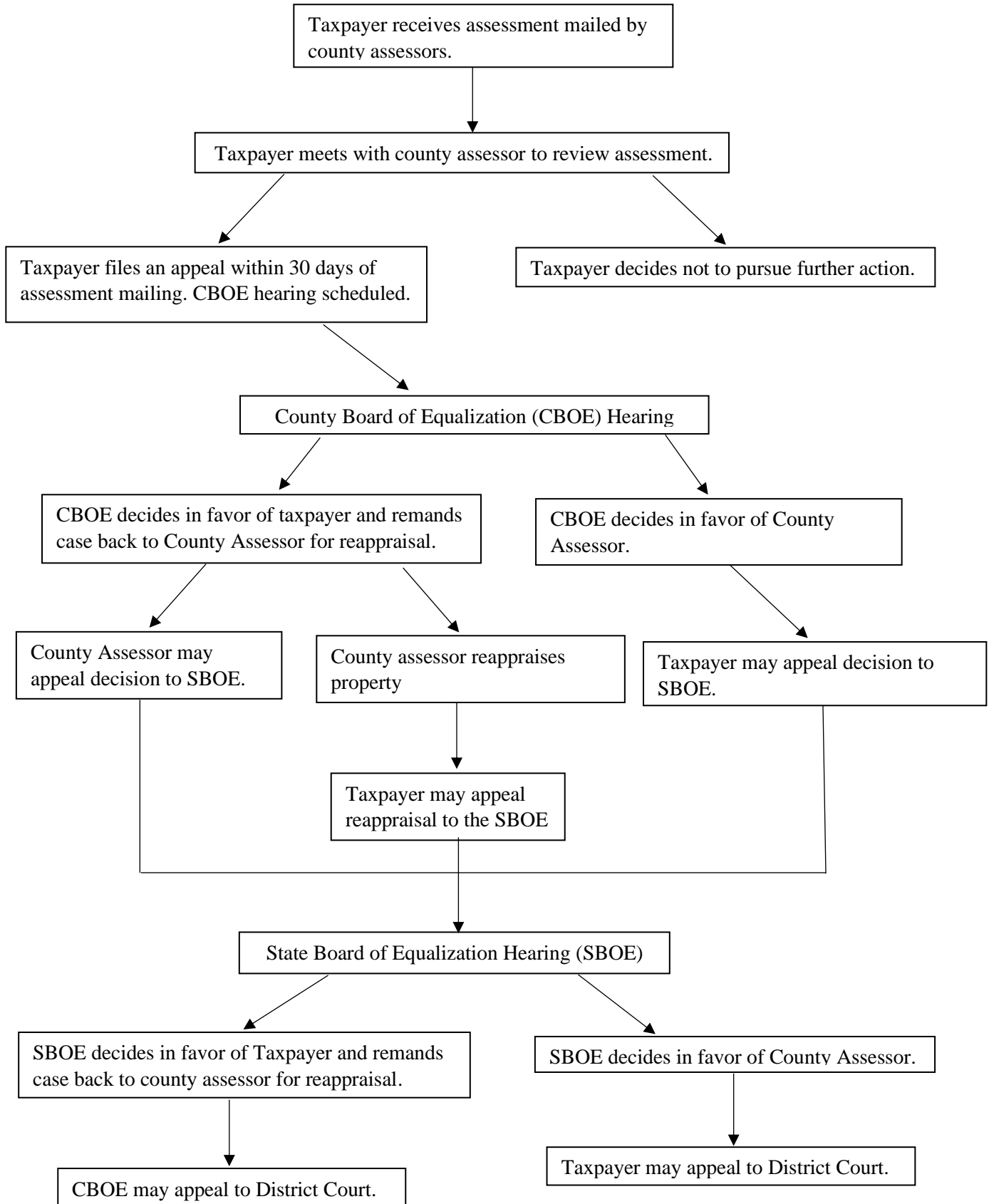


Figure 2: Oblique Imaging of the Same Property.

Appendix C:
Neighborhoods in Northwest
Cheyenne



Appendix D:
Flowchart of the Appeal
Process



Appendix E:

Assessor's Taxation Flowchart

Assessor's Taxation Flow Chart

Jan 1: All taxable property listed, valued and assessed in the county in which it is located, in the name of the owner. WS 39-13-103(b)(i)(A)
Jan 1: County assessors shall obtain from each property owner a complete and detailed statement of the amount of taxable (personal) property owned or controlled by the property owner. WS 39-13-103(b)(v) and WS 39-13-107(a)(i)
Jan thru April: Ongoing analysis and establishment of values for current assessment year. Ensure all properties assessed to the owner of record Jan 1st.
February: No Deadlines
By Mar 1: Notify each special district / entity of compliance. W S 39-13-104 (k)(iv)(A)
After March 1: All taxable personal property brought, driven or coming into Wyoming, or acquired, after the assessment date and prior to December 31 which remains in Wyoming at least thirty (30) days and has not been regularly assessed for taxation in any other Wyoming county is subject to and shall be assessed for all taxes levied in the county in which the property is located for that calendar year except as hereafter provided. Property subject to this paragraph brought, driven or coming into Wyoming, or acquired, after March 1 is subject to taxes only for the proportionate part of the year remaining, computed to the closest full month. WS 39-13-103(a)(i)(B)
On or Before 4th Mon In Apr or as soon thereafter as practical: Mail all assessment schedules. WS 39-13-103(b)(vii)
On or Before 4th Mon In Apr: Last day for assessors to return assessment roll to county commissioners. WS 39-13-103 (b)(vii)
Before May 1: All locally assessed taxpayers that submitted Pollution Control and Fire Exemption applications are to be notified of the exemption amount. DOR Rules Ch. 14 Section (g)(i)
4th Mon in May: Assessor will provide a copy of taxpayer statement contesting assessment to County Clerk acting as Clerk or County Board of Equalization. WS 39-13-109 (b)(i)
No Later Than June 1: Submit County abstract of assessment roll to the State Board of Equalization and County Board of Equalization. WS 39-13-102(e)
Month of June: Provide current year parcel layer to Property Tax Department for use on the Statewide Parcel Viewer.
June thru Sept: Exchange evidence and witnesses no later than 30 days prior to scheduled County Board of Equalization Hearings.
Aug 10: County Assessor certifies to State Board all valuations and levies fixed In their respective counties. WS 39-11-102.1 (c)(v)
On or before 3rd Monday In Aug: County assessor computes taxes and delivers the assessment roll to county treasurer for collection. WS 39-13-102(g) and 39-13-107(b)(i)(A)
After Mill Levies are set by County Commissioners and keyed into RealWare: Provide DOR - PTD with Mill Levy Summary Report.
Sept 1: Certifies to Revenue the amount or veteran's exemptions. WS 39-13 102(k)
Oct 15: County Assessors make applications available for pollution and fire suppression exemption. DOR Rules Ch. 14 Sec 8 & 10
Month of Nov: Review DOR educational website and submit information regarding additions, errors, or discrepancies related to courses/hours taken by county employees during the calendar year. DOR Rules Ch. 13 Sec 7(a)
Dec 31: All coursework must be completed in order to be granted PTA certification for the following year. DOR Rules Ch. 13 Sec 4
Month of Dec: Chose agricultural land value per use and class within the ranges provided In the Agricultural Land Study.